



30 East Broad Street Columbus, Ohio 43215-3414
jfs.ohio.gov

(Please include the following on the IPA's Letterhead):

[Today's Date]

[Provider's Contact Name, Title]

[Facility/Organization Name]

[Address, #, Street]

[City, Ohio Zip-XXXX]

Dear *[Mr./Ms. Contact's Last Name]*:

In accordance with Ohio Revised Code section 5111.27(B), the Ohio Department of Job & Family Services (ODJFS) has selected *[insert facility or organization name]* for a *[full/limited]* scope audit. *[Insert IPA name]* has been retained by ODJFS to perform the work with respect to your facility. This letter sets forth the nature and scope of the services we will provide, your involvement and assistance in support of our services, and other terms and conditions designed to ensure that professional services achieve the audit objectives.

Field work is scheduled to begin *[insert day, month, date, year]*, and an entrance conference has been scheduled for *[insert time, day & date, if different than start of field work date]*. At this meeting, we will discuss the scope of our audit, and any issues or concerns you or your staff may have. The audit will be performed in accordance with standards adopted by ODJFS.

To facilitate this process, we are requesting the attached information be forwarded to our office, to enable us to perform our preliminary review of your cost report. We will ask for additional information on site, throughout, and subsequent to the end of fieldwork as necessary to meet audit objectives. This information should be mailed to our office no later than *[insert month, date, and year]*. Please mail this information to *[insert IPA contact, name and mailing address]*. Our intention is to obtain the audit objectives by providing audit services with the least obstruction to your normal operations.

As advised by ODJFS, failure to provide the necessary records and information as requested will result in the imposition of statutory penalties pursuant to Section 5111.28 of the Revised Code, and Rule 5101:3-3-20 of the Ohio Administrative Code.

You will be responsible for providing the requested documentation promptly. We have also found it helpful if you identify specific staff as key contacts for questions and requests for additional information related to accounting and financial reporting matters. A list of records needed for the audit is attached.

To avoid delays and minimize disruptions to your staff, please identify where these records are located prior to the beginning of our visit. We would also appreciate your providing sufficient office space for up to *[insert number of engagement team members]* auditors for approximately *[insert length of fieldwork in days]*.

At the conclusion of the audit, you will provide to us a **Representation letter**. It will confirm management's responsibility for preparing the cost report in conformity with prescribed rules and regulations; the availability of original financial records and related data; and to the best of their knowledge and belief, the absence of irregularities involving management or those employees who have significant roles in internal control.

Upon the completion of our field work, we will meet with you in a post-audit conference to review the preliminary results of our audit. ***At the conclusion of the post-audit conference, if you wish to provide additional information you will have approximately [insert allotted time in days] to do so.*** Based upon any additional information presented, the final audit report may be adjusted to reflect the additional information.

Please sign in the space below to acknowledge receipt of this engagement letter. If you have any questions, contact me at *[insert IPA contact phone number]*. **Please return a signed copy of this letter to me at the address above as soon as possible.**

[Insert Closing Salutation],

[Insert signature]

[Insert IPA's Engagement Partner/Manager's Name]

[Insert Title]

Received by:

Name: _____

Title: _____

Date: _____